

BUDGET HEARING

May 12, 2014

2:00 PM

PRESENT: William Armstrong, Charlie Bayless, Tom Bowers, Nancy Brown, Steve Chambers, Sonja Culler, Lawrence Hodge, and Harry Sisk.

Budget hearing was called to order by Harry Sisk.

- **Trustee:** County Trustee Randal Lewis is asking for \$324,891.27, a budget increase of \$22,487.98. The requested increase includes the State mandated raise for elected officials, a 5% increase for Trustee employees and costs associated with sending out tax notices.
- **County Commission:** Finance Director Ingrid Deloach said she did not receive a budget request for County Commission so she did not make any changes to the budget. Mrs. Deloach reminded the committee that salaries and legal notices are over budget this year. She also pointed out the current budget request does not have any travel funding. Commissioner Jo Ann Blankenship requested that at least \$5,000 be added to travel so new Commissioners can attend orientation in Murfreesboro. Ms. Blankenship said she would like to have funds available for any Commissioner who wants to participate in the Certified Public Administrator program offered by CTAS. Ms. Blankenship said CTAS will come to the County to do training if requested assuming enough people will attend. Ms. Blankenship would like to have funds restored for Commission to pay Chamber of Commerce dues. She stated the chamber provides an opportunity for Commissioners to interact with local business owners.

Jo Ann Blankenship asked Mrs. Deloach to discuss the option of lagging payroll by paying employees for one week not worked. Ingrid Deloach said this option would allow for payroll to be lagged with no change in pay dates and no decrease to full-time employees' pay. She stated this option would cost approximately \$150,000. Mrs. Deloach said while full-time employees would not see an impact with this lag part-time hourly employees would have one pay check in which they are only paid one week instead of two.

- **Board of Equalization:** Board of Equalization is requesting \$5,628.75 with no increase.
- **Property Assessor:** Assessor of Property Ronnie Taylor asked for funding of \$420,750.18, an increase of \$8,778.84. Mr. Taylor said the increase is to pay for State mandated raise for elected officials, a 5% raise for employees and the costs associated with tax notices.
- **Reappraisal:** Mr. Taylor requested \$103,210.60 for reappraisal, which is a decrease of \$4,555.60. The decrease in reappraisal is to help cover the additional funding in the Property Assessor's budget.
- **County Mayor:** Mayor Humphrey reallocated his budget of \$179,138.29 but did not ask for an increase over last year's funding. Mayor Humphrey also discussed the purposed changes in pathology.
- **County Buildings:** Mayor Humphrey is requesting the County Buildings budget remain the same at \$680,796.83. Funds were reallocated from the health insurance line item to building maintenance and repair. Mayor Humphrey discussed an upcoming window renovation project.
- **Other Local Welfare Services:** No changes were requested to pauper burials, with funding remaining at \$1,520.
- **County Attorney:** Mrs. Deloach requested that \$17,536.90 in legal services cut from the 2013-2014 budget be restored for a total budget request of \$65,738. She noted this line item is not sufficiently funded and will need an amendment for the current year.
- **Election Commission:** The Election Commission requested \$356,890.71, an increase of \$77,716.07. Administrator of Elections Tracy Harris said the majority of her requested increase is due to two elections during the 2014-2015 year. The request also includes a 4% raise for employees.
- **Register of Deeds:** Register of Deeds requested \$260,807.41, an increase of \$12,611.29. Jody Bristol said her request includes a 5% raise for employees and restores the maintenance agreement line item.

- **Planning:** Finance Director Ingrid Deloach said Chris Scheuttler had asked for his budget to remain unchanged. Planning is requesting \$260,788.57, a \$995.40 increase. Mrs. Deloach explained the increase is from the 5% premium increase in medical insurance.
- **Flood Control:** Flood Control requested no change with funding remaining at \$3,657.50.
- **Other General Administration:** Mrs. Deloach said she did not budget anything for this account because historically it has not been used. This is a decrease in funding of \$475.
- **Accounts & Budgets:** The Finance Department is requesting \$394,334.94, an increase of \$686.72. Finance Director Ingrid Deloach said the request includes her salary increase as approved by Financial Management and reallocates medical insurance into retiree's insurance for a retiring employee.
- **Circuit Court Clerk:** Circuit Court Clerk is requesting \$691,609.01 with an increase of \$11,455.72. The requested increase includes a State mandated raise for elected officials and 5% increase for employees. Medical Insurance cost has decreased due to filling vacancies with part-time employees.
- **General Sessions Court:** General Sessions Court is requesting \$254,400.85, an increase of \$17,624.98. The requested increase includes the State mandated raise for elected officials and an increase for employees. Mrs. Deloach said she believes the pay increase will be used to pay out comp time, not to give a raise.
- **Chancery Court:** The Clerk and Master's office requested \$332,128.94, a \$17,990.22 increase. Melissa Moreland said the majority of her requested increase is to restore previous cuts. The requested budget does include the State mandated raise for elected officials and 5% increase for employees.
- **County Court Clerk:** The County Court Clerk's office is requesting \$457,136.97, an increase of \$21,458.45. Mary Gouge said her budget includes the State mandated raise for elected officials and 5% raise for employees. Mrs. Deloach noted the Clerk's office will incur additional expenditures, which will be offset by additional revenue received from the State.
- **Judicial Commissioners:** Judicial Commissioners are requesting no increase with funding remaining at \$39,512.23.
- **Other Administration of Justice:** Funding for Juries is requested to remain the same at \$13,300.
- **Sheriff:** Sheriff Mathes requested \$3,593,218.53, an increase of \$155,651.73. His request includes the State mandated raise for elected officials and a 2% increase for employees.
- **Jail:** Sheriff Mathes requested \$3,650,718.06, an increase of \$106,859.80 and includes a 2% raise for employees.
- **Litter & Trash Collections:** Litter & Trash Collections requested \$46,742.85 with no increase.
- **Juvenile Services:** Juvenile Services requested \$209,095.64 for an increase of \$48,073.15. The increase includes \$6,000 in salaries in the hopes of helping with employee retention. Mrs. Deloach said the request also restores the \$39,594.59 cut in the previous budget for housing of juveniles.
- **EMA:** EMA requested \$87,698.28, an increase of \$170.56 the increase is due to an increase in retirement rates. EMA Director Andrew Worley said he received notification last week that the State will be increasing their funding for his department by \$1,000. These funds will be requested to be added to the EMA budget.
- **Inspection & Regulation:** Inspection & Regulation requested \$3,997.70, an increase of \$37.70.
- **County Coroner:** No change was requested for the County Coroner's budget with funding remaining at \$9,280.
- **Other Public Safety:** The Civil Service Board requested \$2,503.28, an increase of \$3.28 to cover the increase in retirement.
- **Rabies & Animal Control:** The Animal Shelter requested \$170,521.77, an increase of \$14,592.88. Animal Shelter Director April Jones said the budget request includes changing the part-time Animal Control Officer to full-time. She advised the committee that half of her budget is funded by the City of Elizabethton, who has already agreed to the purposed increase.
- **Other Social, Cultural and Recreation:** Finance Director Ingrid Deloach said no changes have been made to the youth club budget with funding remaining at \$3,748.13.
- **Agricultural Extension:** UT Extension requested \$97,361.29, an increase of \$5,000. Keith Hart said the increase will be used for health insurance, retirement, office supplies and travel for 4-H. Mr. Hart also noted his office hopes to fill a vacant position soon.

- **Tourism:** Tourism requested \$95,000 for a \$9,500 increase. Mrs. Deloach told the committee Tourism funds (hotel/motel taxes) are received by the County and paid out to the Chamber as flow through money.
- **Industrial Development:** Industrial Development requested \$1,000 with no increase.
- **Veteran Services:** Veteran's Services requested \$33,217.03; an increase of \$2,081.14 is for additions to office equipment and travel lines.
- **Other Charges:** Other charges requests \$1,900 with no increase. Mrs. Deloach said this is used as needed to pay judgments for the County.
- **Employee Benefits:** Employee benefits have no request, for a decrease of \$17,792.51. Mrs. Deloach said this account is to pay insurance for employees who unexpectedly retire, but has not been used in several years.
- **Miscellaneous:** The miscellaneous budget request is \$303,260.90 with an increase of \$35,150. Finance Director Ingrid Deloach said the increase is for Trustee's Commission which was cut the previous year. She also stated the miscellaneous account is where the Landfill transfer is budgeted for the County side.
- **Health Department:** The Health Department requested \$169,000 with no increase. Director Caroline Hurt explained to the committee that she has to use her local funding cash to cover her State expenditures until those expenditures are reimbursed by the State on a monthly basis. Ms. Hurt said this can cause a hardship on her cash flow. She requested the DGA reimbursable grant be moved to the General Fund to alleviate the issue. Tom Bowers asked if Mrs. Hurt would like to move her DGA funds to allow for building renovations. Ms. Hurt and Mrs. Deloach explained moving DGA funds to the General Fund would help with cash flow as there have been times cash was at critical levels due to waiting for DGA reimbursement.
- **General Fund Revenues:** Finance Director Ingrid Deloach presented budgeted revenues for 2014-2015. She noted business tax, bank excise tax, and wholesale beer tax has been reduced while contracted prisoner board was increased significantly. There was a total increase in revenue of \$287,000. Nancy Brown asked if liquor by the drink tax to be received from the City of Elizabethton is included in the budget. Mrs. Deloach said Elizabethton is discussing with their auditors the best way to pay the County back due liquor by the drink tax. She said the tax is not included in the revenue budget as it is unknown when the funds will be received.
- **Tax Relief:** Mrs. Deloach said approximately \$33,000 was disbursed for tax relief in 2013-2014.

Motion to adjourn was made by Tom Bowers with a second from Steve Chambers. Motion carried.

Respectfully submitted,

Christa Byrd

Harry Sisk,

Approved for File